

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

**Brandon Iseminger,**  
Petitioner-Appellant,

v.

**Polk County Board of Review,**  
Respondent-Appellee.

**ORDER**

**Docket No. 11-77-0889**  
**Parcel No. 180/00895-756-000**

On April 10, 2012, the above-captioned appeal came on for hearing before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2) and Iowa Administrative Code rules 701-71.21(1) et al. Petitioner-Appellant Brandon Iseminger was self-represented and submitted evidence in support of his position. Assistant County Attorney Ralph Marasco, Jr., appeared on behalf of the Polk County Board of Review. The Appeal Board having reviewed the record, heard the testimony, and being fully advised, finds:

***Findings of Fact***

Brandon Iseminger, owner of property located at 3719 NW 102nd Place, Polk City, Iowa, appeals from the Polk County Board of Review decision reassessing his property. The real estate was classified residential for the January 1, 2011, assessment and valued at \$318,200; representing \$62,600 in land value and \$255,600 in dwelling value.

Iseminger protested to the Board of Review on the grounds that the property was not equitably assessed as compared with other like property under Iowa Code section 441.37(1)(a) and there is an error in the assessment under section 441.37(1)(d). Iseminger asserted the error was in the house measurement. He claimed the house has only a 1905 square feet base and the deck and porch measurements were incorrect. The Board of Review provided partial relief by reducing the January 1,

2011, total assessment to \$311,300; allocated as follows: \$62,600 in land value and \$248,700 in dwelling value. It also corrected the measurement errors.

Iseminger then filed his appeal with this Board. Because the Board of Review addressed Iseminger's error claim, the only issue on appeal is whether the property is equitably assessed. Iseminger claims the 2009 assessment of \$282,700 is the fair market value.

According to the property record card, the subject property is a one-story, frame dwelling having 1969 square feet of living area.<sup>1</sup> The dwelling was built in 2007, has a 2+00 quality grade, and is in normal condition. The parcel is also improved with a 1020 square-foot, attached garage, 460 square-foot porch, 164 square-foot deck, and a 384 square-foot shed built in 2010. The dwelling is situated on 1.077 acres.

Iseminger stated he purchased the land from the developer for \$53,000 even though the contract states \$60,050. Iseminger stated the developer did not want to have a discounted sales price on the assessor's web page. Iseminger and his father constructed the house in 2007. His first assessment was \$317,600, which he appealed and the Board of Review reduced the value to \$292,400. The next year, 2009, the assessment dropped to \$282,700. Then, the 2010 assessment increased to \$300,400. Iseminger stated he missed the protest deadline that year because his assessment was mailed to his old address. The 2011 assessment increased to \$318,200 in part because of the addition of a 16 x 24 foot shed. He indicated that the assessor's cost report valued the shed at \$5457, but the overall increase in the assessment was \$17,800 despite a declining market.

Iseminger submitted four equity comparables to the Board of Review. He noted the comparables are ranch style, identical lots, and all have more square footage. He stated that all four comparables saw a decrease in assessment. Iseminger did not submit any evidence regarding the market value of the comparables. The Board of Review Appraiser Analysis commented that the

---

<sup>1</sup> The base measurement on the property record card is prior to any Board of Review correction.

Iseminger's comparable properties had inferior grades. It also noted the variances in amenities such as finished basement, number of plumbing fixtures, garage size, and patios and decks accounted for the differences in assessed value.

Iseminger also provided this Board with eight equity comparables; three of these were previously submitted to the Board of Review. The properties all appear to be from his neighborhood and are all ranches. These properties were used by the Appraiser Analysis in effort to support the assessment. Despite being in the same neighborhood, the properties have dissimilarities such as square footage, basement finish area, bathrooms, garage size, and deck area. Just as the Appraiser Analysis indicated, these differences may account for differences in the assessments.

Iseminger also testified that because of the economy the developer is now selling the lots for \$30,000.

Iseminger also questions two other issues in his assessment: the value placed on his geothermal heating and cooling and his property's grade. The county assessed his heating at \$19,542 and the cooling at \$4,728. Iseminger pointed out the geothermal system operates both the heating and the cooling and is not two separate systems. He testified he paid \$17,100 for the system in 2007 and the equipment is now valued at \$24,270 by the assessor. Even though Iseminger testified the system cost \$17,100, there is no evidence in the record to determine whether this cost included labor to install the system. And labor is included in the assessment.

Iseminger also takes issue with Polk County's grading system. In his opinion, it is very vague and flawed. He believes it comes down to a "human factor" in that they drive by and if they like the house design, you get a higher grade. He believes it is unfair that the county thought his comparables were inferior by grade, and would not use his comparables.

Amy Thorn, Deputy Assessor, testified on behalf of the Board of Review. Thorn testified how properties are graded. She stated they consider design, material, and quality of construction. She

indicated the Board of Review corrected the measurements Iseminger pointed out. Thorn testified she has not inspected the property nor done a drive-by inspection for this appeal. Thorn was unable to address how the roof over the deck was valued. She did not have knowledge regarding the geothermal valuation of the subject property. Therefore, we give little weight to her testimony in this appeal.

Iseminger did not adjust his comparables for amenities such as basement finish, garage sizes, patio, and deck. Reviewing the entire record, we find the preponderance of evidence does not support Iseminger's contention the subject property is inequitably assessed when compared to other like property in the taxing district. Therefore, we affirm the assessment as determined by the Board of Review.

### *Conclusions of Law*

The Appeal Board based its decision on the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2011). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determined anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.* 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value established in an arm's-length sale of the property. § 441.21(1)(b). Sales prices of the property or

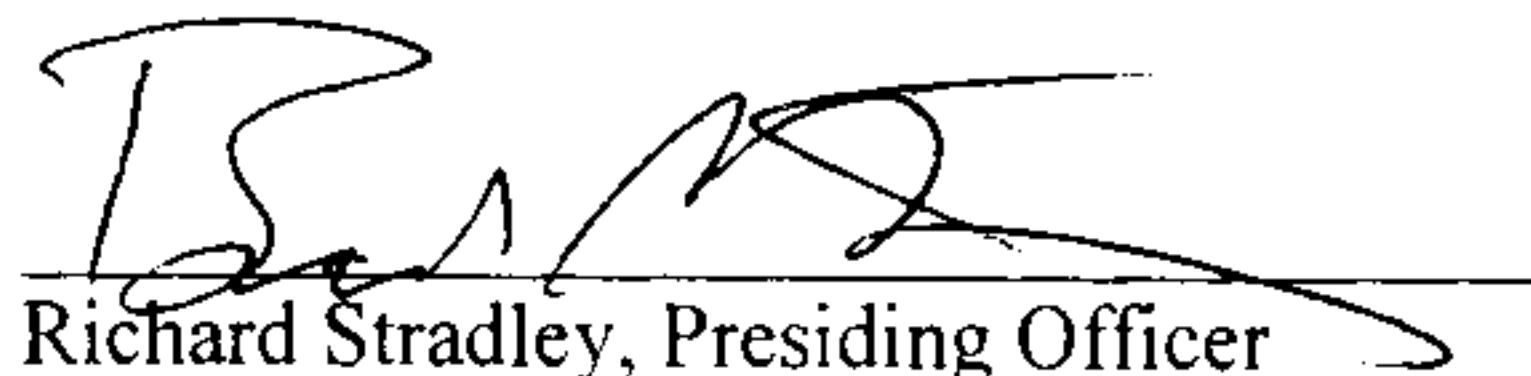
comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, “other factors” may be considered in arriving at market value. § 441.21(2). The assessed value of the property “shall be one hundred percent of its actual value.” § 441.21(1)(a).


To prove inequity, a taxpayer may show that an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shriver*, 257 Iowa 575, 133 N.W.2d 709 (1965). The gist of this is the ratio difference between assessment and market value, even though Iowa law now requires assessments to be 100% of market value. § 441.21(1). Iseminger did not provide sufficient evidence to show the property was inequitably assessed under either test.

Viewing the evidence as a whole we determine that the preponderance of the evidence failed to support Iseminger’s inequity claim for January 1, 2011. We, therefore, affirm the Iseminger property assessment as determine by the Board of Review.

THE APPEAL BOARD ORDERS the assessment of the Brandon Iseminger property located at 3719 NW 102nd Place, Polk City, Iowa, as determined by the Polk County Board of Review is affirmed.

Dated this 1<sup>st</sup> day June 2012.

  
Richard Stradley, Presiding Officer

  
Jacqueline Rypma, Board Member

  
Karen Oberman, Board Member.



Copies to:

Brandon Iseminger  
3719 NW 102nd Place  
Polk City, IA 50226  
APPELLANT

Ralph Marasco, Jr.  
Asst. Polk County Attorney  
111 Court Avenue, Room 340  
Des Moines, IA 50309  
ATTORNEY FOR APPELLEE

Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>6-1</u> , 2012.	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature	